



STATE BOARD OF EQUALIZATION

20 N STREET, SACRAMENTO, CALIFORNIA

P.O. BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001)

(916) 445-4982

WILLIAM M. BENNETT
First District, Kentfield

CONWAY H. COLLIS
Second District, Los Angeles

ERNEST J. DRONENBURG, JR.
Third District, San Diego

PAUL CARPENTER
Fourth District, Los Angeles

GRAY DAVIS
Controller, Sacramento

CINDY RAMBO
Executive Director

August 31, 1988

No. 88/58

TO COUNTY ASSESSORS:

PROBATES - ESCAPED ASSESSMENTS

Because of our letter to assessors 88/49, we have received an informative response from the San Diego County Assessor's Office outlining a procedure that has proved successful in that county. The problem presented in our letter dealt with escaped assessments resulting from probate. In that letter we suggested improved communication between the assessor's office and the probate court.

In addition, we enclosed a copy of a rule added to the Probate Manual of the Superior Court of San Joaquin County that has greatly assisted that county in resolving this problem.

The San Diego County Assessor's Office has also developed a successful procedure in dealing with this probate issue. First, a member of the assessor's staff has spoken to all the probate attorney organizations throughout San Diego County discussing this issue. Second, an information package was distributed to the probate attorneys on how to use the Preliminary Change of Ownership Report to expedite the reappraisal of these properties. A copy of the information directed to the probate attorneys is enclosed for your review. In addition, a commitment was made by the assessor's office to expedite reappraisal of these properties resulting in tax bills prior to the closing of probate.

I hope this information proves helpful.

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:sk
Enclosures



COUNTY OF SAN DIEGO

OFFICE OF THE ASSESSOR
1600 PACIFIC HIGHWAY, ROOM 103
SAN DIEGO, CA 92101-2480
(619) 236-3771

GREGORY J. SMITH
COUNTY ASSESSOR

IMPORTANT NOTICE TO PROBATE ATTORNEYS

The Assessor's Office has received numerous complaints from heirs and successors-in-interest of estates which were closed by the administrators/executors without payment of supplemental taxes. As you know, property is generally reappraised for property tax purposes upon the death of the owner and again when the property is sold out of the estate. This results in unexpected supplemental tax bills which are in addition to the regular tax bills. To expedite this process and to avoid difficulties for you and your clients, please utilize the following procedures which are also required by law:

1. Notify the Assessor of a property owner's death **PROMPTLY** by completing a "Preliminary Change-in-Ownership Report" and mailing us a COPY (sample attached). Please provide the correct name and address for billing purposes which will avoid delinquent penalties and interest. This also permits the full deduction of local property taxes on State and Federal estate taxes. For a parent/child exclusion from reappraisal, please note the family relationship on this form and on any recorded documents. (Reference - California Probate Code 600, Revenue and Taxation Codes 480 (b), 482.1, 531.2)
2. File the ORIGINAL "Preliminary Change-in-Ownership Report" with the Recorder when recording transfer documents or decrees of distribution. In addition to saving a \$20 recording fee, this avoids future penalties for failure-to-file this mandatory form. (Reference - Revenue and Taxation Code 480.3, 482)
3. Homeowners' Exemptions can be granted to heirs who occupy the residence and file a timely claim. These claim forms are available from the Assessor's Office at (619) 531-5563.

By following the above instructions and by this office expediting the reappraisal of these properties, we expect to generate the necessary tax bills prior to the closing of the estate. For further information concerning this "Preliminary Change-in-Ownership Report", please call (619) 531-5848.

GREGORY J. SMITH
County Assessor

Deputy

GJS:kb

Attachment

AS-SV26 (12/87)

SAMPLE

(DEATH OF OWNER)

GREGORY J. SMITH, ASSESSOR
COUNTY OF SAN DIEGO
1600 PACIFIC HIGHWAY, ROOM 103
SAN DIEGO, CALIFORNIA 92101-2480
TELEPHONE (619) 531-5848

**PRELIMINARY
CHANGE OF OWNERSHIP REPORT**

(To be completed by transferee (buyer) prior to transfer of subject property in accordance with Section 480.3 of the Revenue and Taxation Code.) This report is not a public document.

SELLER/TRANSFEROR: DECEDENT

BUYER/TRANSFEE: JIM JONES, HEIR

ASSESSOR'S PARCEL NUMBER(S): 450-251-03

PROPERTY ADDRESS OR LOCATION: 1454 QUINCE ST

Mail Tax Information To: (Name): JIM JONES

(Address): 9245 FRONT ST

SAN FRANCISCO, CA 90313

A Preliminary Change in Ownership Report must be filed with each conveyance in the County Recorder's office for the county where the property is located, this particular form may be used in all 58 counties of California

FOR RECORDER'S USE

NV-O	NV-T
CSH	PP
AREA	

The property which you acquired may be subject to a supplemental assessment in an amount to be determined by the San Diego County Assessor. For further information on your supplemental roll obligation, please call the Assessor Realty Division at (619) 531-5761. For information about this form, please call the Change in Ownership Section at (619) 531-5848.

PART I: TRANSFER INFORMATION

Please answer all questions

- ☐ Yes ☒ No A. Is this transfer solely between husband and wife? (Addition of a spouse, death of a spouse, divorce settlement, etc.)
- ☐ Yes ☒ No B. Is this transaction only a correction of the name(s) of the person(s) holding title to the property? (For example, a name change upon marriage.)
- ☐ Yes ☒ No C. Is this document recorded to create, terminate, or reconvey a lender's interest in the property?
- ☐ Yes ☒ No D. Is this transaction recorded only to create, terminate, or reconvey a security interest (e.g., cosigner)?
- ☐ Yes ☒ No E. Is this document recorded to substitute a trustee under a deed of trust, mortgage, or other similar document?
- ☐ Yes ☒ No F. Did this transfer result in the creation of a joint tenancy in which the seller (transferor) remains as one of the joint tenants?
- ☐ Yes ☒ No G. Does this transfer return property to the person who created the joint tenancy (original transferor)?
- ☐ Yes ☒ No H. Is this transfer of property:
- ☐ Yes ☒ No 1. to a trust for the benefit of the grantor, or grantor's spouse?
- ☐ Yes ☒ No 2. to a trust revocable by the transferor?
- ☐ Yes ☒ No 3. to a trust from which the property reverts to the grantor within 12 years?
- ☐ Yes ☒ No I. If this property is subject to a lease, is the remaining lease term 35 years or more including written options?
- ☐ Yes ☒ No J. Is this a transfer from parents to children or from children to parents?
- ☐ Yes ☒ No K. Is this transaction to replace a principal residence located in San Diego County by a person 55 years of age or older?

If you checked yes to item J or K, a claim form must be filed with the County Assessor.

Please provide any other information that would help the Assessor to understand the nature of the transfer:

IF YOU HAVE ANSWERED 'YES' TO ANY OF THE ABOVE QUESTIONS EXCEPT ITEMS J OR K, PLEASE SIGN AND DATE ON THE REVERSE SIDE, OTHERWISE COMPLETE BALANCE OF THE FORM.

PART II: OTHER TRANSFER INFORMATION

- A. Date of transfer if other than recording date: _____
- B. Type of transfer. Please check appropriate box.
- ☐ Purchase ☐ Foreclosure ☐ Gift ☐ Trade or Exchange
- ☐ Contract of Sale - Date of Contract _____
- ☒ Inheritance - Date of Death 10-02-85 ☐ Other (please explain): _____
- ☐ Creation of a Lease: ☐ Assignment of a Lease: ☐ Termination of a Lease: Date Lease Began _____
- Original term in years (including written options) _____
- Remaining term in years (including written options) _____
- C. Was only a partial interest in the property transferred? ☐ Yes ☒ No
- If 'Yes', indicate the percentage transferred: _____ %

PART III: PURCHASE PRICE & TERMS OF SALE

1. CASH DOWN PAYMENT or Value of Trade or Exchange (excluding closing cost) Amount \$ N/A

2. FIRST DEED OF TRUST @ _____ % Interest for _____ years. Payments/Mo. = \$ _____ Amount \$ N/A
 (Prin & Int only)
☐ FHA ☐ Fixed Rate ☐ New Loan
☐ Conventional ☐ Variable Rate ☐ Assumed Existing Loan Balance
☐ VA ☐ All Inclusive D.T. (\$ _____ Wrapped) ☐ Bank or Savings & Loan
☐ Cal-Vet ☐ Loan Carried by Seller ☐ Finance Company
 Balloon Payment ☐ Yes ☐ No Due Date _____ Amount \$ _____

3. SECOND DEED OF TRUST @ _____ % Interest for _____ years. Payments/Mo. = \$ _____ Amount \$ N/A
 (Prin & Int only)
☐ Bank or Savings & Loan ☐ Fixed Rate ☐ New Loan
☐ Loan Carried by Seller ☐ Variable Rate ☐ Assumed Existing Loan Balance
 Balloon Payment ☐ Yes ☐ No Due Date _____ Amount \$ _____

4. OTHER FINANCING - Is other financing involved not covered in (B) and (C) above? ☐ Yes ☐ No Amount \$ N/A
 Type _____ @ _____ % Interest for _____ years. Payments/Mo. = \$ _____
 (Prin & Int only)
☐ Bank or Savings & Loan ☐ Fixed Rate ☐ New Loan
☐ Loan Carried by Seller ☐ Variable Rate ☐ Assumed Existing Loan Balance
 Balloon Payment ☐ Yes ☐ No Due Date _____ Amount \$ _____

5. IMPROVEMENT BOND ☐ Yes ☐ No Outstanding Balance Amount \$ _____

6. TOTAL PURCHASE PRICE (or acquisition price, if traded or exchanged, include real estate commission if paid.) Total Items A through E. \$ N/A

7. WAS A BROKER INVOLVED IN THIS SALE? ☐ Yes ☐ No

Please explain any special terms or financing and any other information that would help the Assessor understand the purchase price and terms of sale. _____

PART IV: PROPERTY INFORMATION

A. Is Personal Property (moveable items such as furniture, appliances, and equipment) included in the Purchase Price (other than a mobilehome subject to local property tax)? ☐ Yes ☐ No
 If 'Yes' enter the value of the personal property included in the purchase price \$ _____ (Attach itemized list of personal property).

B. Is this property intended as your principal residence? ☐ Yes ☐ No
 If 'Yes', enter date of occupancy _____ Month _____ Day 19 _____ or intended occupancy _____ Month _____ Day 19 _____

C. Type of Property transferred:
☐ Single-family residence ☐ Agricultural ☐ Timeshare
☐ Multiple-family residence (no. of units: _____) ☐ Co-op/Own-your-own ☐ Mobilehome
☐ Commercial/Industrial ☐ Condominium ☐ Unimproved lot
☐ Other (Description: _____)

D. Does this property produce income? ☐ Yes ☐ No

E. If the answer to question 'D' is yes, is the income from:
☐ Lease/Rent ☐ Contract ☐ Mineral Rights ☐ Other-explain: _____

F. What was the condition of the property at the time of sale? ☐ Good ☐ Average ☐ Fair ☐ Poor

Enter here, or on an attached sheet, any other information that would assist the Assessor in determining value of the property such as the physical condition of the property, restrictions, etc. _____

I certify that the foregoing is true, correct and complete to the best of my knowledge and belief.

Signed Jim Jones Date 2/12/88
 (New Owner / Legal Representative / Corporate Officer)
 Please Print Name of New Owner / Legal Representative / Corporate Officer JIM JONES
 Phone Number where you are available from 8 a.m.-5 p.m. (418) 589-6135
 (NOTE: The Assessor may contact you for further information)

If a document evidencing a change of ownership is presented to the recorder for recordation without the concurrent filing of a preliminary change of ownership report, the recorder may charge an additional recording fee of twenty dollars (\$20). The additional fee shall not be charged if the document is accompanied by an affidavit that the transferee is not a resident of California.

AFFIDAVIT OF NONRESIDENT TRANSFEREE

The Transferee (buyer) named above is a resident of _____ State and not a resident of the State of California.

Signed _____ Date _____
 (New Owner / Legal Representative / Corporate Officer)

GREGORY J. SMITH, ASSESSOR
COUNTY OF SAN DIEGO
1600 PACIFIC HIGHWAY, ROOM 103
SAN DIEGO, CALIFORNIA 92101-2480
TELEPHONE (619) 531-5848

DEATH OF OWNER)

PRELIMINARY
CHANGE OF OWNERSHIP REPORT

(To be completed by transferee (buyer) prior to transfer of subject property in accordance with Section 480.3 of the Revenue and Taxation Code.) This report is not a public document.

SELLER/TRANSFEROR: _____

BUYER/TRANSFeree: _____

ASSESSOR'S PARCEL NUMBER(S): _____

PROPERTY ADDRESS OR LOCATION: _____

Mail Tax Information To: (Name): _____

(Address): _____

A Preliminary Change in Ownership Report must be filed with each conveyance in the County Recorder's office for the county where the property is located, this particular form may be used in all 58 counties of California

FOR RECORDER'S USE

NV-O	NV-T
CSH	PP
AREA	

The property which you acquired may be subject to a supplemental assessment in an amount to be determined by the San Diego County Assessor. For further information on your supplemental roll obligation, please call the Assessor Realty Division at (619) 531-5761. For information about this form, please call the Change in Ownership Section at (619) 531-5848.

PART I: TRANSFER INFORMATION

Please answer all questions

- ☐ Yes ☐ No A. Is this transfer solely between husband and wife? (Addition of a spouse, death of a spouse, divorce settlement, etc.)
- ☐ Yes ☐ No B. Is this transaction only a correction of the name(s) of the person(s) holding title to the property? (For example, a name change upon marriage.)
- ☐ Yes ☐ No C. Is this document recorded to create, terminate, or reconvey a lender's interest in the property?
- ☐ Yes ☐ No D. Is this transaction recorded only to create, terminate, or reconvey a security interest (e.g., cosigner)?
- ☐ Yes ☐ No E. Is this document recorded to substitute a trustee under a deed of trust, mortgage, or other similar document?
- ☐ Yes ☐ No F. Did this transfer result in the creation of a joint tenancy in which the seller (transferor) remains as one of the joint tenants?
- ☐ Yes ☐ No G. Does this transfer return property to the person who created the joint tenancy (original transferor)?
- ☐ Yes ☐ No H. Is this transfer of property:
- ☐ Yes ☐ No 1. to a trust for the benefit of the grantor, or grantor's spouse?
- ☐ Yes ☐ No 2. to a trust revocable by the transferor?
- ☐ Yes ☐ No 3. to a trust from which the property reverts to the grantor within 12 years?
- ☐ Yes ☐ No I. If this property is subject to a lease, is the remaining lease term 35 years or more including written options?
- ☐ Yes ☐ No J. Is this a transfer from parents to children or from children to parents?
- ☐ Yes ☐ No K. Is this transaction to replace a principal residence located in San Diego County by a person 55 years of age or older?

If you checked yes to item J or K, a claim form must be filed with the County Assessor.

Please provide any other information that would help the Assessor to understand the nature of the transfer:

IF YOU HAVE ANSWERED 'YES' TO ANY OF THE ABOVE QUESTIONS EXCEPT ITEMS J OR K, PLEASE SIGN AND DATE ON THE REVERSE SIDE, OTHERWISE COMPLETE BALANCE OF THE FORM.

PART II: OTHER TRANSFER INFORMATION

- A. Date of transfer if other than recording date: _____
- B. Type of transfer. Please check appropriate box.
- ☐ Purchase ☐ Foreclosure ☐ Gift ☐ Trade or Exchange
- ☐ Contract of Sale - Date of Contract _____
- ☐ Inheritance - Date of Death _____ ☐ Other (please explain): _____
- ☐ Creation of a Lease: ☐ Assignment of a Lease: ☐ Termination of a Lease: Date Lease Began _____
- Original term in years (including written options) _____
- Remaining term in years (including written options) _____
- C. Was only a partial interest in the property transferred? ☐ Yes ☐ No
- If 'Yes', indicate the percentage transferred: _____ %

Please answer, to the best of your knowledge, all applicable questions, sign and date. If a question does not apply, indicate with 'N/A'.

PART III: PURCHASE PRICE & TERMS OF SALE

A. CASH DOWN PAYMENT or Value of Trade or Exchange (excluding closing cost) Amount \$ _____

B. FIRST DEED OF TRUST @ _____ % Interest for _____ years. Payments/Mo.= \$ _____ Amount \$ _____
(Prin. & Int. only)

☐ FHA ☐ Fixed Rate ☐ New Loan
☐ Conventional ☐ Variable Rate ☐ Assumed Existing Loan Balance
☐ VA ☐ All Inclusive D.T. (\$ _____ Wrapped) ☐ Bank or Savings & Loan
☐ Cal-Vet ☐ Loan Carried by Seller ☐ Finance Company

Balloon Payment ☐ Yes ☐ No Due Date _____ Amount \$ _____

C. SECOND DEED OF TRUST @ _____ % Interest for _____ years. Payments/Mo.= \$ _____ Amount \$ _____
(Prin. & Int. only)

☐ Bank or Savings & Loan ☐ Fixed Rate ☐ New Loan
☐ Loan Carried by Seller ☐ Variable Rate ☐ Assumed Existing Loan Balance

Balloon Payment ☐ Yes ☐ No Due Date _____ Amount \$ _____

D. OTHER FINANCING-Is other financing involved not covered in (B) and (C) above? ☐ Yes ☐ No Amount \$ _____
Type _____ @ _____ % Interest for _____ years. Payments/Mo.= \$ _____
(Prin. & Int. only)

☐ Bank or Savings & Loan ☐ Fixed Rate ☐ New Loan
☐ Loan Carried by Seller ☐ Variable Rate ☐ Assumed Existing Loan Balance

Balloon Payment ☐ Yes ☐ No Due Date _____ Amount \$ _____

E. IMPROVEMENT BOND ☐ Yes ☐ No Outstanding Balance Amount \$ _____

F. TOTAL PURCHASE PRICE (or acquisition price, if traded or exchanged, include real estate commission if paid.) Total Items A through E. **\$** _____

G. WAS A BROKER INVOLVED IN THIS SALE? ☐ Yes ☐ No

Please explain any special terms or financing and any other information that would help the Assessor understand the purchase price and terms of sale. _____

PART IV: PROPERTY INFORMATION

A. Is Personal Property (moveable items such as furniture, appliances, and equipment) included in the Purchase Price (other than a mobilehome subject to local property tax)? ☐ Yes ☐ No
If 'Yes' enter the value of the personal property included in the purchase price \$ _____ (Attach itemized list of personal property).

B. Is this property intended as your principal residence? ☐ Yes ☐ No
If 'Yes', enter date of occupancy _____ Month _____ Day _____ 19 _____ or intended occupancy _____ Month _____ Day _____ 19 _____

C. Type of Property transferred:
☐ Single-family residence ☐ Agricultural ☐ Timeshare
☐ Multiple-family residence (no. of units: _____) ☐ Co-op/Own-your-own ☐ Mobilehome
☐ Commercial/Industrial ☐ Condominium ☐ Unimproved lot
☐ Other (Description: _____)

D. Does this property produce income? ☐ Yes ☐ No

E. If the answer to question 'D' is yes, is the income from:
☐ Lease/Rent ☐ Contract ☐ Mineral Rights ☐ Other-explain: _____

F. What was the condition of the property at the time of sale? ☐ Good ☐ Average ☐ Fair ☐ Poor

Enter here, or on an attached sheet, any other information that would assist the Assessor in determining value of the property such as the physical condition of the property, restrictions, etc. _____

I certify that the foregoing is true, correct and complete to the best of my knowledge and belief.

Signed _____ Date: _____
(New Owner/Legal Representative/Corporate Officer)
Please Print Name of New Owner/Legal Representative/Corporate Officer _____
Phone Number where you are available from 8 a.m.-5 p.m. (_____) _____
(NOTE: The Assessor may contact you for further information.)

If a document evidencing a change of ownership is presented to the recorder for recordation without the concurrent filing of a preliminary change of ownership report, the recorder may charge an additional recording fee of twenty dollars (\$20). The additional fee shall not be charged if the document is accompanied by an affidavit that the transferee is not a resident of California.

AFFIDAVIT OF NONRESIDENT TRANSFeree

The Transferee (buyer) named above is a resident of _____ State and not a resident of the State of California.

Signed _____ Date: _____
(New Owner/Legal Representative/Corporate Officer)